



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: LIBERTY GROVE SANITARY DISTRICT NO. 1

Principal Office: P.O. BOX 174  
SISTER BAY, WI 54234

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** LIBERTY GROVE SANITARY DISTRICT NO. 1**Utility Address:** P.O. BOX 174

SISTER BAY, WI 54234

**When was utility organized?** 12/31/1979**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR DAVID R. SMITH**Title:** PRESIDENT**Office Address:**

10956 HILLCREST ROAD

P.O. BOX 174

SISTER BAY, WI 54234

**Telephone:** (920) 854 - 2443**Fax Number:** (920) 854 - 9474**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MRS CAROL ANN CHRISTNOVICH CPA**Title:** SUPERVISOR**Office Address:** HAWKINS, ASH, BAPTIE, & CO, LLP

99 MILWAUKEE

P.O. BOX 1508

LA CROSSE, WI 54602

**Telephone:** (608) 784 - 7737 EXT 219**Fax Number:** (608) 785 - 2140**E-mail Address:** cchristnovich@habco.com

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**Are records of utility audited by individuals or firms, other than utility employee?** NO

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR DAVID R. SMITH**Title:** PRESIDENT**Office Address:**P.O. BOX 174  
SISTER BAY, WI 54234**Telephone:** (920) 854 - 2443**Fax Number:** (920) 854 - 9474**E-mail Address:**

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**Name:** MR FRED N ANDERSON**Title:** TREASURER**Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**Name:** MR RICHARD J SCHELLER**Title:** SECRETARY**Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**Name of utility commission/committee:**    Liberty Grove Sanitary District Board

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**Names of members of utility commission/committee:**

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    YES

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** VILLAGE OF SISTER BAY

P.O. BOX 769

SISTER BAY, WI 54234

**Contact Person:** MR RONALD CANE

**Title:** VILLAGE ADMINISTRATOR

**Telephone:** (920) 854 - 9637

**Fax Number:** (920) 854 - 4118

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**    4/11/1979            4/11/2019

**Provide a brief description of the nature of Contract Operations being provided:**

The Village services and maintains the District's Water and Sewer System in regards to meter reading, billing, collecting, maintaining and general upkeep of the systems. The charges for these services are billed quarterly.

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	46,640	44,585	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	16,274	17,383	<b>2</b>
Depreciation Expense (403)	13,629	12,847	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	55	62	<b>5</b>
<b>Total Operating Expenses</b>	<b>29,958</b>	<b>30,292</b>	
<b>Net Operating Income</b>	<b>16,682</b>	<b>14,293</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>16,682</b>	<b>14,293</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	19,818	16,305	<b>9</b>
Miscellaneous Nonoperating Income (421)	3,949	0	<b>10</b>
<b>Total Other Income</b>	<b>23,767</b>	<b>16,305</b>	
<b>Total Income</b>	<b>40,449</b>	<b>30,598</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	11,870	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>11,870</b>	
<b>Income Before Interest Charges</b>	<b>40,449</b>	<b>18,728</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	13,872	11,755	<b>13</b>
Amortization of Debt Discount and Expense (428)	675	675	<b>14</b>
Amortization of Premium on Debt--Cr. (429)		0	<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)		0	<b>18</b>
<b>Total Interest Charges</b>	<b>14,547</b>	<b>12,430</b>	
<b>Net Income</b>	<b>25,902</b>	<b>6,298</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	263,049	256,751	<b>19</b>
Balance Transferred from Income (433)	25,902	6,298	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>288,951</b>	<b>263,049</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Interest Receivable	3,733	4
Interest on Special Assessments placed on tax roll	7,547	5
Northshore Bank	2,786	6
Associated Bank	4,727	7
Baylake Bank	1,025	8
<b>Total (Acct. 419):</b>	<b>19,818</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
Non-regulated sewer dept income	3,949	9
<b>Total (Acct. 421):</b>	<b>3,949</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		10
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		11
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		12
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		13
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		14
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		15
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	46,640	0	0	0	<b>46,640</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>46,640</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,640</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	799,814	790,340	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	167,608	153,774	<b>2</b>
<b>Net Utility Plant</b>	<b>632,206</b>	<b>636,566</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	983,938	976,081	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	219,556	204,856	<b>4</b>
<b>Net Nonutility Property</b>	<b>764,382</b>	<b>771,225</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	87,267	114,221	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>851,649</b>	<b>885,446</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	6,373	23,031	<b>8</b>
Temporary Cash Investments (132)	214,415	202,994	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	9,774	7,922	<b>11</b>
Other Accounts Receivable (143)	9,526	8,047	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	34,501	24,631	<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	3,733	3,569	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>278,322</b>	<b>270,194</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	675	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>675</b>	
<b>Total Assets and Other Debits</b>	<b>1,762,177</b>	<b>1,792,881</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	<b>21</b>
Appropriated Earned Surplus (215)		0	<b>22</b>
Unappropriated Earned Surplus (216)	288,951	263,049	<b>23</b>
<b>Total Proprietary Capital</b>	<b>288,951</b>	<b>263,049</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	133,755	142,716	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	108,046	150,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>241,801</b>	<b>292,716</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	9,033	13,593	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)		0	<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	2,781	3,103	<b>32</b>
Other Current and Accrued Liabilities (238)		0	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>11,814</b>	<b>16,696</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)		0	<b>35</b>
Other Deferred Credits (253)	6,404	6,404	<b>36</b>
<b>Total Deferred Credits</b>	<b>6,404</b>	<b>6,404</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)		0	<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,213,207	1,214,016	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>1,762,177</b>	<b>1,792,881</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	799,814	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>799,814</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	167,608	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>167,608</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>632,206</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	153,774				<b>153,774</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	13,629				<b>13,629</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	205				<b>205</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>13,834</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,834</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	0				<b>0</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>
<b>Balance End of Year</b>	<b>167,608</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>167,608</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	1.74%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	976,081	7,857		<b>983,938</b>	<b>1</b>
<b>Other (specify):</b>					
NONE	0			<b>0</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>976,081</b>	<b>7,857</b>	<b>0</b>	<b>983,938</b>	
Less accum. prov. depr. & amort. (122)	204,856	14,700		<b>219,556</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>771,225</b>	<b>(6,843)</b>	<b>0</b>	<b>764,382</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>0</u>	<u>0</u>

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
General Obligation Note	675	428	0	1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>0</u></u>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
Mortgage Revenue Bonds	05/01/1990	11/01/2009	5.20%	133,755	1
<b>Total Bonds (Account 221):</b>				<b>133,755</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
1997 Baylake Bank Note	05/30/1997	10/03/2000	5.10%	108,046	1
<b>Total for Account 224</b>				<b>108,046</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	55	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>55</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes		7
PSC Remainder Assessment	55	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>55</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
Mortgage Revenue Bonds	1,229	7,109	7,231	1,107	1
<b>Subtotal</b>	<b>1,229</b>	<b>7,109</b>	<b>7,231</b>	<b>1,107</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	3
1997 Baylake Bank Note	1,874	6,763	6,963	1,674	4
<b>Subtotal</b>	<b>1,874</b>	<b>6,763</b>	<b>6,963</b>	<b>1,674</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>3,103</b>	<b>13,872</b>	<b>14,194</b>	<b>2,781</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	564,924	0	0	649,092	0	1,214,016	1
<b>Add credits during year:</b>							
For Services	250					250	2
For Mains						0	3
<b>Other (specify):</b>							
Hookup charges	1,875					1,875	4
<b>Deduct charges (specify):</b>							
Amortization of grants	2,934					2,934	5
<b>Balance End of Year</b>	<b>564,115</b>	<b>0</b>	<b>0</b>	<b>649,092</b>	<b>0</b>	<b>1,213,207</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	187,760					187,760	6



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
Special Assessments Receivable	87,267	2
<b>Total (Acct. 124):</b>	<b>87,267</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	9,774	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>9,774</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	9,526	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>9,526</b>	
<b>Receivables from Municipality (145):</b>		
Due from Town of Liberty Grove	34,501	12
<b>Total (Acct. 145):</b>	<b>34,501</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Payables to Municipality (233):</b>		
NONE		16
<b>Total (Acct. 233):</b>	0	
<b>Other Deferred Credits (253):</b>		
Deferred Special Assessment	6,404	17
<b>Total (Acct. 253):</b>	6,404	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	795,077	0	0	0	<b>795,077</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	160,691	0	0	0	<b>160,691</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	564,519	0	0	0	<b>564,519</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>69,867</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69,867</b>	
Net Operating Income	16,682	0	0	0	<b>16,682</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>23.88%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>23.88%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	276,000	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>276,000</b>	
<b>Net Income</b>		
Net Income	25,902	5
<b>Percent Return on Proprietary Capital</b>	<b>9.38%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

A remaining engineering bill was paid in 1998 for the 1997 extension project. This final bill was allocated to the water and sewer plant accounts in proportion to the direct costs incurred in 1997. Therefore, there will be dollars added to plant accounts with no change in units.

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Materials and Supplies (Page F-10)

Materials and supplies are purchased on an "as needed" basis from Sister Bay Utilities.

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### Signature Page (Page ii)

Our Accountant's Compilation Report has not been attached to the file. If the PSC requires to see this report, please let Carol Christnovich know by e-mailing her at cchristnovich@habco.com.

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### Identification and Ownership (Page iv)

May 18, 1999

Mr. David R. Smith, President  
Liberty Grove Sanitary District  
10956 Hillcrest Road  
P.O. Box 174  
Sister Bay, WI 54234-0174

1998 Analytical Review DWCCA-3129-ELE

Dear Mr. Smith:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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### Identification and Ownership - Commission/Committee (Page iv)

The members of the utility commission are the same as the individuals listed on Page iv, Copy 2.

The Sanitary District's records are not audited.

The address, phone and fax numbers of the secretary and treasurer of the District are not available.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	42,510	1
<b>Total Sales of Water</b>	<b>42,510</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	82	2
Other Water Revenues (474)	1,114	3
Amortization of Construction Grants (475)	2,934	4
<b>Total Other Operating Revenues</b>	<b>4,130</b>	
<b>Total Operating Revenues</b>	<b>46,640</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	10,853	5
General Operating Expenses (680-690)	5,421	6
<b>Total Operation and Maintenance Expenses</b>	<b>16,274</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	13,629	7
Amortization Expense (404)		8
Taxes (408)	55	9
<b>Total Other Operating Expenses</b>	<b>13,684</b>	
<b>Total Operating Expenses</b>	<b>29,958</b>	
<b>NET OPERATING INCOME</b>	<b>16,682</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	89	3,560	19,000	4
Commercial	23	4,968	15,621	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>112</b>	<b>8,528</b>	<b>34,621</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		7,889	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>113</b>	<b>8,528</b>	<b>42,510</b>	



**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	7,889	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>7,889</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	82	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>82</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	157	7
<b>Other (specify):</b>		
Reconnection Charges	957	8
<b>Total Other Water Revenues (474)</b>	<b>1,114</b>	
<b>Amortization of Construction Grants (475):</b>		
Water Construction Grant Amortization	2,934	9
<b>Total Amortization of Construction Grants (475)</b>	<b>2,934</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)		1
Purchased Water (610)	9,396	2
Fuel or Power Purchased for Pumping (620)	517	3
Chemicals (630)		4
Supplies and Expenses (640)	124	5
Repairs of Water Plant (650)	816	6
Transportation Expenses (660)		7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>10,853</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	1,050	8
Office Supplies and Expenses (681)		9
Outside Services Employed (682)	3,289	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,082	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>5,421</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>16,274</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>
Property Tax Equivalent		1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2
<b>Net property tax equivalent</b>		<b>0</b>
Social Security		3
PSC Remainder Assessment		55 4
Other (specify): NONE		5
<b>Total tax expense</b>		<b>55</b>

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	8,000		12
Structures and Improvements (321)	155,788		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>163,788</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			8,000	12
Structures and Improvements (321)			155,788	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			0	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>163,788</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	538,632	6,825	27
Fire Mains (344)	0		28
Services (345)	48,042	1,265	29
Meters (346)	6,836		30
Hydrants (348)	32,677	1,384	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>626,187</b>	<b>9,474</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	365		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>365</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>790,340</b>	<b>9,474</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>790,340</b>	<b>9,474</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			545,457 27
Fire Mains (344)			0 28
Services (345)			49,307 29
Meters (346)			6,836 30
Hydrants (348)			34,061 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>635,661</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			365 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>365</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>799,814</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>799,814</b>



**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January				0	1
February				0	2
March	942			942	3
April				0	4
May				0	5
June	1,706			1,706	6
July				0	7
August				0	8
September	3,974			3,974	9
October				0	10
November				0	11
December	1,992			1,992	12
<b>Total for year</b>	<b>8,614</b>	<b>0</b>	<b>0</b>	<b>8,614</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				86	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				8,528	16
Less: Water sold				8,528	17
Losses and unaccounted for				0	18
Percent unaccounted for to the nearest whole percent (%)				0%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1	21
Date of maximum: 1/1/1998					22
Cause of maximum:					23
xxx					
Minimum gallons pumped by all methods in any one day during reporting year				1	24
Date of minimum: 1/2/1998					25
Total KWH used for pumping for the year				0	26
If water is purchased: Vendor Name: Sister Bay Utilities					27
Point of Delivery: Sister Bay Utilities					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>
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NONE

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#1	#2	#3	<b>1</b>
Location	HILL ROAD	HILL ROAD	HILL ROAD	<b>2</b>
Purpose	B	B	S	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	WEINMAN	WEINMAN	WEINMAN	<b>5</b>
Year Installed	1980	1980	1980	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	100	100	600	<b>8</b>
Pump Motor or Standby Engine Mfr	GOULD	GOULD	WAUMESHA	<b>9</b>
Year Installed	1980	1980	1980	<b>10</b>
Type	ELECTRIC	ELECTRIC	DIESEL	<b>11</b>
Horsepower	10	10	55	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
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NONE

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
L	D	6.000	4,674	0	0	0	4,674
L	D	8.000	14,924	0	0	0	14,924
<b>Total Within Municipality</b>			<b>19,598</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,598</b>
<b>Total Utility</b>			<b>19,598</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,598</b>

1  
2

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	11	0	0	0	11		1
M	1.000	97	0	0	0	97	16	2
M	1.250	2	0	0	0	2		3
M	1.500	8	0	0	0	8		4
M	2.000		1			1		5
<b>Total Utility</b>		<b>118</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>119</b>	<b>16</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	74	0	0	0	74	5	1
0.750	30	0	0	0	30	0	2
1.000	2	0	0	0	2	1	3
1.250	1	0	0	0	1	0	4
1.500	4	0	0	0	4	0	5
2.000	1	0	0	0	1	0	6
<b>Total:</b>	<b>112</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>112</b>	<b>6</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	70	4	0	0	0	0	74	1
0.750	19	11	0	0	0	0	30	2
1.000	0	2	0	0	0	0	2	3
1.250	0	1	0	0	0	0	1	4
1.500	0	4	0	0	0	0	4	5
2.000	0	1	0	0	0	0	1	6
<b>Total:</b>	<b>89</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>112</b>	



**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	26				26	2
<b>Total Fire Hydrants</b>	<b>26</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	25
Number of distribution system valves end of year:	66
Number of distribution valves operated during year:	66

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

There are no amounts reported in Acct 600, Salaries and Wages because all services are purchased through Sister Bay Utilities. Liberty Grove is billed quarterly by the Village of Sister Bay and salaries are not broker out on the bill.

The large variance between 1997 and 1998 for accounts 610 and 640 is because in 1997 and prior years, the fire protection charge of \$3,000 from the Village of Sister Bay was incorrectly coded to 640 rather than 610.

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### Water Utility Plant in Service (Page W-08)

See Note 3 on Page F-21.

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### Pumping and Purchased Water Statistics (Page W-10)

District customers are billed quarterly. In addition, the Village of Sister Bay only bills the District quarterly. Monthly water purchases is not available.

Information on maximum and minimum is not available. The program forced me to enter something in those spaces.

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### Sources of Water Supply - Ground Waters (Page W-11)

All water is purchased from the Village of Sister Bay.

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### Water Services (Page W-16)

The new 2" service was contributed by a developer.

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